LAWS, 1909, c. 32, § 2. Some courts have held that the statement in the charter is conclusive, even in favor of the corporation. *Western Transportation Co.* v. *Scheu*, 19 N. Y. 408; *Pelton* v. *Transportation Co.*, 37 Oh. St. 450. *Contra*, *Detroit Transportation Co.* v. *Board of Assessors of City of Detroit*, 91 Mich. 382, 51 N. W. 978; *Woodsum Steamboat Co.* v. *Sunapee*, 74 N. H. 495, 69 Atl. 577. It is submitted that this construction of a general incorporation act is erroneous because it fails to recognize that the legislature must have intended a truthful statement of location; and that it is objectionable in that it determines the place of taxation without any reference to the facts and directly induces tax evasion. Doubtless the legislature can, if it sees fit, ascribe to a corporation a domicile anywhere within the state. But taxation should not rest on a fictitious basis, and in the absence of a strong legislative intent to the contrary a corporation's principal office should be held to be where it carries on its principal administrative business. *Milwaukee Steamship Co.* v. *City of Milwaukee*, 83 Wis. 590, 53 N. W. 839; *Woodsum Steamboat Co.* v. *Sunapee*, *supra*. If, however, a third party acts on the statements in the charter to his detriment, the corporation should be estopped to deny their truth. *People ex rel. Knickerbocker Press Co.* v. *Barker*, 87 Hun (N. Y.) 341, 34 N. Y. Supp. 269. See *Detroit Transportation Co.* v. *Board of Assessors of City of Detroit*, 91 Mich. 382, 390, 51 N. W. 978, 980.

CORPORATIONS — DIRECTORS AND OTHER OFFICERS — LIABILITY OF DIRECTORS FOR THE COMMISSION OF TORTS FOR WHICH JUDGMENT HAS BEEN OBTAINED AGAINST THE CORPORATION. — The directors of a corporation, to gratify their own personal ends, published in its name a libel wholly outside the legitimate business of the corporation. As a result, a judgment was obtained against the corporation and paid by it. *Held*, that the corporation may recover the amount of the judgment from the directors. *Hill* v. *Murphy*, 98 N. E. 781 (Mass.).

The court in the principal case adduces as one ground of its decision that the intentional *ultra vires* act of the directors was a breach of duty to the corporation which they owed as quasi-trustees. *Cf. Williams* v. *McDonald*, 42 N. J. Eq. 392, 7 Atl. 866; *Leeds Estate, etc. Co.* v. *Shepherd*, 36 Ch. D. 787. Unquestionably directors have frequently been called trustees. *Cobbett* v. *Woodward*, 5 Sawy. 403. See *In re Exchange Banking Co.*, 21 Ch. D. 519, 535. So also they are often called agents. See *Charitable Corporation* v. *Sutken*, 2 Atk. 400, 404. Or managing partners. See *Automatic Self-Cleaning Filter Syndicate Co.* v. *Cuninghame*, [1906] 2 Ch. 34, 45. It is clear that they are actually not managing partners. In some instances, however, equity does treat directors as it does trustees; for example, where, after liability in the directors is established, jurisdiction is entertained of the corporation's claim for pecuniary damages. *Fisher* v. *Parr*, 92 Md. 245, 48 Atl. 621. See *Mason* v. *Henry*, 152 N. Y. 529, 531, 46 N. E. 837, 839. But since the title to the corporation's property is not in the directors, they are not really trustees. Such expressions are useful merely as indicating points of view from which directors should for the particular purpose be considered. See *Imperial Hydropathic Hotel Co.* v. *Hempson*, 23 Ch. D. 1, 12. Consequently it would seem incorrect to base a duty on directors as being virtually trustees. But directors are for some purposes actual agents. See *Holmes* v. *Willard*, 125 N. Y. 75, 79, 25 N. E. 1083, 1084. The principal case might well be decided on the ground of the violation of the duty owed by an agent to his principal.

DEEDS — ATTESTATION — CONSTRUCTION OF STATUTES REQUIRING ATTESTATION. — A statute required certain mortgage deeds to be signed by the mortgagor and attested by two witnesses. The witnesses to such a deed were

not present at the execution but subscribed on the acknowledgment of the mortgagor. *Held*, that this is not a good attestation. *Shamu Patter* v. *Abdul Kadir Ravuthan*, 16 Calcutta W'kly Notes, 1009 (Eng., Privy Council, July, 1912).

Statutes requiring attestation without more definite stipulation, such as the Statute of Frauds and the statute in the principal case, necessitate a decision whether the word "attest" requires attestation of the signing itself or merely attestation of an acknowledgment by the makers. As to wills, under the Statute of Frauds, the rule was early regarded as settled that attestation of the acknowledgment was sufficient. *Grayson* v. *Atkinson*, 2 Ves. 454; *Ellis* v. *Smith*, 1 Ves. Jr. 11. The Statute of Wills expressly provides for such attestation. STAT. 7 WM. IV. & 1 VICT., c. 26, § ix. The rule as to deeds is the same. *Jackson* v. *Phillips*, 9 Cow. (N. Y.) 93. But a modern tendency to construe the word in the stricter way is shown in decisions on the Bills of Sale Act (41 & 42 VICT., c. 31, § 10 (2)). *Ford* v. *Kettle*, 9 Q. B. D. 139. See *Sharpe* v. *Birch*, 8 Q. B. D. 111, 114. The only support for this is in various *dicta* and loose language. See *Burdett* v. *Spilsbury*, 10 Cl. & F. 340, 417; *Casement* v. *Fulton*, 5 Moore P. C. 130, 137; *Bryan* v. *White*, 2 Rob. Eccl. 315, 317; *Roberts* v. *Phillips*, 4 E. & B. 450, 453. The principal case is in accord with this tendency. But, it is submitted, there is no sufficient reason in justice for the more technical rule. The execution of an instrument would seem to be as well proved by attesting the acknowledgment as the actual signing. See *Jackson* v. *Phillips*, *supra*, 113.

DOMICILE — DOMICILE OF PERSONS NON SUI JURIS — INTENTION AS TO FUTURE DOMICILE. — A person domiciled in New York decided to settle permanently in Canada, but before he could leave New York he became insane. He was thereafter taken to Canada, where he died some years later. *Held*, that his domicile is in Canada. *In re Robitaille*, 48 N. Y. L. J. 393 (Surrogate's Court, N. Y. County, Oct., 1912).

The result in the principal case was reached from the astonishing premise that since the insanity of the deceased deprived him of the power to change his intention, his intention became fixed, and later concurred with his presence in Canada to establish a domicile. It would seem more correct to say that insanity deprived him of the capacity to have an intention. The holding is clearly inconsistent with the well-settled doctrine that a guardian may change a lunatic's domicile within the state, since on the theory of the principal case there would be an unalterable intention to remain at the existing domicile. *Hill* v. *Horton*, 4 Dem. Surr. (N. Y.) 88; *Holyoke* v. *Haskins*, 5 Pick. (Mass.) 20. It is clear that actual presence at a place coupled with an intention to make a home there in the future is insufficient to establish a domicile. *Plant* v. *Harrison*, 36 N. Y. Misc. 649, 74 N. Y. Supp. 411; *State Savings Association* v. *Howard*, 31 Fed. 433. The same result should follow if an actual presence is combined with a past intent. The requirements of domicile should be found in fact and not by fiction. It might be argued in the principal case that there should be a presumption in favor of the jurisdiction of the Canadian court which had already admitted the will to probate. But see *Sullivan* v. *Kenney*, 148 Ia. 361, 375, 126 N. W. 349, 354. For a further discussion of the principles of domicile, see 22 HARV. L. REV. 220; 23 *id.* 211.

DURESS — RECOVERY OF MONEY PAID UNDER THREAT OF CRIMINAL PROSECUTION. — The plaintiff, compelled by a threat of the defendant to prosecute him for larceny, settled a claim of the defendant's for the goods stolen from the latter. He now sues to recover the money paid under the settlement. *Held*, that he can recover the amount paid in excess of the value of the goods. *Wilbur* v. *Blanchard*, 126 Pac. 1069 (Idaho). See NOTES, p. 255.